TEXAS EDUCATION CODE TITLE 2. PUBLIC EDUCATION SUBTITLE I. SCHOOL FINANCE AND FISCAL MANAGEMENT CHAPTER 44. FISCAL MANAGEMENT SUBCHAPTER A. SCHOOL DISTRICT FISCAL MANAGEMENT

TEC, §44.002. PREPARATION OF BUDGET.

- (a) On or before a date set by the State Board of Education, the superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the district for the following fiscal year.
- (b) The budget must be prepared according to generally accepted accounting principles, rules adopted by the State Board of Education, and adopted policies of the board of trustees.